



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

eleventh to the eighteenth years of life, both inclusive, and divides the work into four 2-year stages.

The first stage is astronomical geography and deals with direct observations of the sun and the changes in apparent position, movement, heat, and light due to changes in the observer's latitude. The second stage comprises such astronomical geography and study of the sky as associate strongly with the physics of the third and fourth gymnasial years (thirteenth and fourteenth years of life). This stage deals with the moon, brighter planets, and stars and traces the paths of sun and moon in the zodiac. It includes the transition from apparent to real motions of the sun and moon and concludes with the heliocentric theory of Copernicus. The third stage, concerning the fifth and sixth gymnasial years (fifteenth and sixteenth years of life), consists of astronomical work that is associated with the regular mathematical work. It embraces more than 100 typical problems of astronomy, classified into arithmetical, algebraic, geometrical, and trigonometrical. There are some also on map-making. The last stage, for the seventeenth and eighteenth years of life, comprises a considerable body of elementary theory based directly on the antecedent observational and experimental work.

Then follow four appendices, containing readings extracted from Whewell, and from Professor Foerster's writings; a copy of two Gymnasial Programs; a collection of gross errors quoted from prevailing texts, and concludes with an extensive list of references to magazine articles suitable for use as collateral reading in gymnasial instruction in astronomy.

The historical order is followed largely, and persistent emphasis is placed on the importance of basing everything on first-hand observational evidence. The pedagogy of all parts of the proposed program is ably expounded. As an aid to the teacher of astronomy to children from eleven to eighteen years of age this fine work stands without a peer in all literature. If it had appeared twenty years earlier astronomy, we dare say, would still have been a fixed constituent of high-school programs. In all essentials the book is excellent.

G. W. MYERS

UNIVERSITY OF CHICAGO

A First Year in Bookkeeping and Accounting. By MACFARLAND and ROSSHEIM. New York: D. Appleton and Co., 1913. Pp. 227. \$1.50.

In the preface the authors state concisely their plan. "Their aim has been to lay particular emphasis on the method of exposition, appeal being made to the understanding rather than to the memory of the student." "The text is designed to provide a full year's work in bookkeeping and accounting for use in higher institutions of commercial training." "Each chapter contains an exposition of the subject followed by illustrative problems and solutions to

enable the student better to understand the principles explained and to apply them in the problem."

The authors have held consistently to their plan and produced a text radically different from the common business college or high-school text. Exposition occupies the major place, exercises a minor one. The presentation is logical and scholarly. It seems probable that students with no knowledge of bookkeeping, even if mature, will find the text difficult.

The titles of the chapters are as follows: Introduction, Single Entry Bookkeeping, Profit and Loss in Single Entry Bookkeeping, Double Entry Bookkeeping, The Trial Balance, The Theory of Debit and Credit, The Change from Single Entry to Double Entry Bookkeeping, Promissory Notes, Interest and Discount, The Six-Column Statement, Closing a Set of Books, The Cash Book, The Sales Book, The Purchase Book, The Bill Book, Drafts, Bills of Lading, Partnerships, A Bank Account, Shipments and Consignments, Depreciation Reserves and Accruals, The Balance Sheet and Profit and Loss Statement, Capital and Revenue, Columnar Books, Revenue Accounts.

Pages 187 to 225 contain 3 problems of sets to be worked by the student.

GEORGE A. BEERS

LAKE HIGH SCHOOL
CHICAGO

Syllabus of Mathematics. Compiled by the Committee on the Teaching of Mathematics to Students of Engineering. Ithaca, N.Y.: Cornell University, 1912. Pp. 138. \$0.75.

This syllabus was prepared by a committee appointed at a meeting of mathematicians and engineers held in 1907, under the auspices of the Chicago Section of the American Mathematical Society and Sections A and D of the American Association for the Advancement of Science. The committee was instructed to report to the Society for the Promotion of Engineering Education, and the report or syllabus is published by this society.

The volume is "a synopsis of those fundamental principles and methods of mathematics which, in the opinion of the committee, should constitute the minimum mathematical equipment of the student of engineering." The five parts of the volume consist of syllabi on the following subjects: (1) "Elementary Algebra," (2) "Elementary Geometry and Mensuration," (3) "Plane Trigonometry," (4) "Analytic Geometry," (5) "Differential and Integral Calculus." The volume should be of value to both teachers and students. It should show teachers of mathematics what are considered the fundamentals in mathematics for engineering students, and should indicate to teachers of engineering what mathematical preparation they may reasonably expect their students to have had.

J. F. MILLIS

FRANCIS W. PARKER SCHOOL
CHICAGO